

Interim and Year-end Reports

At the end of this presentation you will know:

- How to correctly complete Form 269
- What information to include in a Financial Narrative
- What information to include in a Program Narrative
- What expenses are allowable
- The due dates of the reports

Allowable Expenses

- OMB Circulars A-122, “Cost Principles for Non-Profit Organizations”
- OMB Circular A-21, “Cost Principles for Educational Institutions”
- Allowable Expenses:
 - Salaries, wages, and personnel benefits
 - Reasonable office supplies and equipment costs
 - Rent, utilities, and custodial services
 - Miscellaneous services, such as printing, postage, insurance, etc.

Allowable Expenses

- Allowable expenses Continued:
 - Indirect Costs
 - Audit Services
 - Publicity and training costs directly and solely associate with the program
 - Installation of phone lines
 - Travel
 - LITC Conference Expenses
 - Costs for interpreter services
 - Costs for legal research

Due Dates of Reports

- Interim Report must be postmarked by July 31, 2008
- Year-end Report must be postmarked by March 31, 2009
- Extensions

Form 269

- Blank Form
- Interim Form 269
- Year-end Form 269

Blank Form 269

FINANCIAL STATUS REPORT (Long Form) (Follow instructions on the back)				
1. Federal Agency and Organization to which Report is Submitted		2. Federal Grant or Other Identifying Number Assigned by Federal Agency		3. This Approval No. 0348-0039
4. Recipient Organization (Name and complete address, including ZIP code)				
5. Agency or Identification Number		6. Recipient Account Number or Identification Number		7. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No
8. Reporting Period (See instructions) From: (Month, Day, Year)		9. Period Covered by this Report From: (Month, Day, Year)		10. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
10. Transactions:		11. Period Covered by this Report From: (Month, Day, Year)		12. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual
a. Total outlays		b. Total outlays		c. Total outlays
b. Refunds, rebates, etc.		c. Total outlays		d. Total outlays
c. Program income used in accordance with the deduction alternative		d. Total outlays		e. Total outlays
d. Net outlays (line a, less the sum of lines b and c)		e. Total outlays		f. Total outlays
Recipient's share of net outlays, consisting of:				
a. Total outlays				
b. Other Federal awards authorized to be used to match this award				
c. Program income used in accordance with the matching or cost sharing alternative				
d. All other recipient outlays not shown on lines a, b or c				
e. Total recipient share of net outlays (Sum of lines a, b, c and d)				
f. Federal share of net outlays (line d less line e)				
g. Total unliquidated obligations				
h. Recipient's share of unliquidated obligations				
i. Federal share of unliquidated obligations				
j. Total Federal share (sum of lines i and h)				
k. Total Federal funds authorized for this funding period				
l. Unliquidated balance of Federal funds (line k minus line j)				
Program income, consisting of:				
a. Disbursed program income shown on lines c and/or g above				
b. Disbursed program income using the deduction alternative				
c. Unreimbursed program income				
d. Total program income balance (Sum of lines a, b and c)				
11. Indirect Expenses		a. Type of Rate (Place "X" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Fixed <input type="checkbox"/> Fixed		
b. Rate		c. Base		d. Total Amount
e. Federal Share				
12. Remarks: A brief explanation of the direct necessary or information required by Federal approving agency in compliance with governing legislation.				
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.				
Type or Printed Name and Title		Telephone (Area code, number and extension)		
Signature of Authorized Certifying Official		Date Report Submitted December 3, 2007		

Interim Form 269

FINANCIAL STATUS REPORT (Long Form) (Follow instructions on the back)																																																																																																																																													
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Year-end Form 269

FINANCIAL STATUS REPORT (Long Form) (For use in conjunction with the back)				
1. Federal Agency and Organization's Interest to Which Report is Submitted IRS		2. Federal Grant or Other Identifying Number Assigned by Federal Agency		3. Old Approval No. 0348-0039
4. Recipient Organization (Name and complete address, including ZIP code) Jane Doe LTC				Page of 1 1 pages
5. Employer Identification Number 00-0000000	6. Recipient Account Number or Identifying Number <input type="checkbox"/> Yes <input type="checkbox"/> No	7. Final Report <input type="checkbox"/> Yes <input type="checkbox"/> No	8. Basis <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
9. Funding Grant Period (See instructions) From: (Month, Day, Year) 1/1/2007	To: (Month, Day, Year) 12/31/2007	10. Period Covered by this Report From: (Month, Day, Year) 7/1/2007		To: (Month, Day, Year) 12/31/2007
10. Transactions:		I Previously Reported	II This Period	III Cumulative
a. Total outlays		40,000.00	60,000.00	100,000.00
b. Refunds, rebates, etc.		0.00		0.00
c. Program income used in accordance with the deduction alternative		0.00		0.00
d. Net outlays (sum of lines a, b and c)		40,000.00	60,000.00	100,000.00
Recipient's share of net outlays, consisting of:				
e. Third party (vendor) contributions		10,000.00	0.00	10,000.00
f. Other Federal assets authorized to be used to match this award		0.00		0.00
g. Program income used in accordance with the matching or cost sharing alternative		0.00		0.00
h. All other recipient outlays not shown on lines e, f or g		10,000.00	30,000.00	40,000.00
i. Total recipient share of net outlays (Sum of lines e, f, g and h)		20,000.00	30,000.00	50,000.00
j. Federal share of net outlays (line d less line i)		20,000.00	30,000.00	50,000.00
k. Total unliquidated obligations				0.00
l. Recipient's share of unliquidated obligations				0.00
m. Federal share of unliquidated obligations				0.00
n. Total Federal share (sum of lines j and m)				50,000.00
o. Total Federal funds authorized for this funding period				50,000.00
p. Unobligated balance of Federal funds (line o minus line n)				0.00
Program income, consisting of:				
q. Debursed program income shown on lines c and/or g above				
r. Debursed program income using the election alternative				
s. Undebursed program income				
t. Total program income realized (Sum of lines q, r and s)				0.00
11. Indirect Expenses	a. Type of Rate (Place "0" in appropriate box) <input type="checkbox"/> Provisional <input type="checkbox"/> Predetermined <input type="checkbox"/> Final <input type="checkbox"/> Fixed b. Rate c. Base d. Total Amount e. Federal Share			
12. Remarks: Attach any explanations deemed necessary or information required by Federal's procuring agency in compliance with governing legislation.				
13. Certification: I certify to the best of my knowledge and belief that this report is correct and complete and that all outlays and unliquidated obligations are for the purposes set forth in the award documents.				
Typed or Printed Name and Title			Telephone (Area code, number and extension)	
Signature of Authorized Certifying Official			Date Report Submitted December 4, 2007	

Previous Edition Usable
NSN 7540-01-012-4265

202-104
202-466 P. O. 139 (Face)

Standard Form 269 (Rev. 7-97)
Prescribed by GSA Circulars A-102 and A-110

Financial Report

- Interim Report
 - A complete financial narrative, describing how grant funds were expended
 - A statement if the clinic will use all funds
 - A statement with the amount if deobligating funds
 - A statement if the clinic wishes additional funding

Financial Report

- Year-end Report
 - An itemization and explanation of actual program costs for all expenses
 - A breakdown of the actual LITC expenses
 - Source, date, availability and amount of matching funds

Program Narrative

- Interim Report
 - Strategy used for monitoring and evaluating program results
 - Description of how you define and measure program success
 - Detailed explanation of the progress made in implementing the LITC program
 - Status of goals and objectives listed in application;
 - Explanation of impediments to meeting goals

Program Narrative

- Interim Report continued
 - Describe publicity efforts
 - Describe the Assistance provided
 - Describe any additional activities
 - Report Form
 - Supplemental Issue Form
 - Controversy Exceeds \$50,000

Program Narrative

- Year-end Report
 - Implementation of the LITC Program
 - Information Provided to ESL Taxpayers
 - Training
 - Case Tracking
 - Publicity for the LITC
 - Referral mechanism for Controversies
 - Privacy and confidentiality
 - Pro Bono Panel
 - Nominal Fee

Program Narrative

- Year-end Report continued
 - Delivery of services
 - Miscellaneous
 - Program Goals
 - Additional Activities
 - Last Year in LITC
 - Special Orders for Student Practice
 - Report Form
 - Supplemental Issue Form
 - Controversy Exceeds \$50,000

Report Form

Low Income Taxpayer Clinic Report Form

(clinic name)

For period beginning _____ and ending _____
(date) (date)

I. Controversy Activities

	Jan. 1 – June 30	Total
A Number of cases ¹ open prior to start of period.		
B Number of cases opened during period.		
C Number of cases closed during period.		
D Number of cases opened during period for taxpayers whose income exceeded 250% of the poverty level.		
E Number of cases opened during period for taxpayers where the amount in controversy exceeded the amount specified in IRC § 7463 (currently \$50,000).		
F Number of consultations during period that did not result in representation. ²		
G Number of issues addressed during period ³ (see the Supplemental Issue Form).		
H Number of cases in U.S. Tax Court during period. ⁴		
I Number of informal consultations in U.S. Tax Court during period.		
J Number of refund suits filed in U.S. District Court or U.S. Court of Federal Claims during period.		
K Total number of cases referred to a qualified representative during period.		
L Of the total cases reported in K (above), number where		

¹ A case includes all issues for one taxpayer with whom the clinic enters into a pro bono or clinic representation agreement, or for whom the clinic obtains a Power of Attorney (POA) or other official authorization.

² Consultations include those instances where the clinic provided brief advice to the taxpayer but did not enter into a pro bono or clinic representation agreement, engagement letter, or obtains a Power of Attorney (POA) or other official authorization.

³ Clinics are encouraged to track the procedural status of cases. This information helps the LITC Program Office better understand the level of service offered to taxpayers and the amount of controversy work undertaken by the clinic. For a list of issues, see the Supplemental Issue Form in this section. This form must be submitted as an attachment to the Annual Report and the total number of issues listed on the form carried to the Annual Report Form.

⁴ Cases in U.S. Tax Court include petitions submitted to the court by the clinic, later entries of appearance, and informal advice provided at a U.S. Tax Court calendar session.

Report Form Page 2

Low Income Taxpayer Clinic Report Form

(clinic name)

For period beginning _____ and ending _____
(date) (date)

	Income exceeded 250% of the poverty level.		
M	Of the total cases reported in K (above), number where the amount in controversy exceeded the amount specified in IRC § 7463 (currently \$50,000).		
N	Number of consultations that did not qualify for clinic services but were referred to appropriate pro bono alternatives such as state bars.		
O	Number of taxpayers assisted during period ⁵ including those for whom cases were not opened.		
P	Number of state tax matters handled during period.		
Q	Number of bankruptcy cases handled during period.		
R	Number of case referred to TAS during the period.		

⁵ For reporting purposes, preparation of a joint return counts as two taxpayers assisted. If representation/referral is provided to only one spouse on a joint return, the number of taxpayers assisted should be reported as one.

Report Form Page 3

Low Income Taxpayer Clinic Report Form

(clinic name)

For period beginning _____ and ending _____
(date) (date)

II. ESL, Publicity, and Outreach Activities

		Jan. 1 – June 30	Total
A	Number of outreaches conducted during period.		
B	Number of workshops and education programs conducted during period.		
C	Number of ESL taxpayers that attended outreach, workshops, and education programs during period.		
D	Number of direct contacts or consultations with ESL taxpayers during period.		
E	Number of radio or television advertisements/appearances and newspaper articles during period. ⁶		
F	Number of ESL taxpayers referred for controversy representation during period.		
G	Number of controversy cases opened for ESL taxpayers during period.		

⁶ Please provide additional information in your report on the frequency of the advertisements, programs, and articles, the potential listening, viewing, or reading audience and any other information about your publicity efforts.

Report Form Page 4

Low Income Taxpayer Clinic Report Form

(clinic name)

For period beginning _____ and ending _____
(date) (date)

III. Return and Other Tax Form Preparation

		Jan. 1 – June 30	Total
A	Number of tax returns (including amended returns) that were prepared during period.		
B	Number of returns in A (above) that were directly related to a controversy with the IRS for which the clinic provided assistance.		
C	Number of returns in A (above) prepared for ESL taxpayers during period.		
D	Number of returns in A (above) that were ancillary to ESL outreach and education activities.		
E	Number of Individual Taxpayer Identification Number (ITIN) applications prepared during period.		

Issue Form

Low Income Taxpayer Clinic Supplemental Issue Form

(clinic name)

For period beginning _____ and ending _____
(date) (date)

Note: For each issue listed below, please provide the total number of cases worked during the period containing that issue. Cases can involve more than one issue; each issue should be reported separately.¹

I. Collection Issues

	Jan. 1 – June 30	July 1 – Dec. 31	Total
A Levy			
B Lien			
C Payment			
D Collection Due Process (CDP)			
E Offer in Compromise (OIC)			
F Installment Agreement			
G Currently Not Collectible (CNC)			

II. Examination Issues

	Jan. 1 – June 30	July 1 – Dec. 31	Total
A EITC Exam			
B EITC Certification			
C EITC Recertification			
D Other Correspondence Exam			
E Non-EITC Office or Field Exam ²			
F Automated Substitute for Return (ASFR)			
G Automated Underreporter (AUR)			

¹ For example, if a case involving a lien later in the year morphs into a levy case, the same case should be reported as involving both a lien and a levy.

² Office exams are those examinations which are not conducted through correspondence from a service center.

Issue Form Page 2

Low Income Taxpayer Clinic Supplemental Issue Form

(clinic name)

For period beginning _____ and ending _____
(date) (date)

III. Miscellaneous Issues

	Jan. 1 – June 30	July 1 – Dec. 31	Total
A Appeal (not CDP)			
B Refund Claim			
C Tax Court			
D Refund Litigation			
E Relief from Joint and Several Liability (Innocent Spouse)			
F Employment Tax Liability			
G IRC § 6672 Trust Fund Recovery Penalty			
H Other Civil Penalties			
I Individual Taxpayer Identification Numbers (ITINs)			
J Nonfiler			

IV. Other Issues²

	Jan. 1 – June 30	July 1 – Dec. 31	Total
A			
B			
C			
D			
E			
F			
G			
H			
I			
J			
K			

² For those issues not listed elsewhere on this form, please indicate the specific issue and the total number of cases worked during the period containing that issue.